

## ABSTRAK

Penelitian ini ditujukan untuk mengetahui pengaruh dari rasio keuangan, mekanisme *good corporate governance* dan kualitas audit terhadap pemberian opini keberlangsungan usaha. Rasio keuangan diproksikan oleh rasio profitabilitas, rasio likuiditas dan rasio pertumbuhan penjualan. Mekanisme *good corporate governance* diproksikan oleh kepemilikan institusional, kepemilikan manajerial dan komite audit. Kualitas audit diproksikan dengan afiliasi/non afiliasi dengan kantor akuntan publik *big four*.

Penelitian ini merupakan penelitian kuantitatif dengan metode *purposive sampling* terhadap perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia pada tahun 2010-2014. Penelitian ini menggunakan analisis regresi logistik dengan bantuan SPSS. Hasilnya menunjukkan bahwa rasio profitabilitas dan rasio likuiditas memiliki pengaruh terhadap pemberian opini keberlangsungan usaha, sedangkan variabel sisanya tidak berpengaruh.

Kata Kunci : Rasio Keuangan, Mekanisme *Good Corporate Governance*, Kualitas Audit, Opini Keberlangsungan Usaha



## ABSTRACT

*This research aims to know the influence of the financial ratio, the mechanism of good corporate governance and audit quality against awarding of going concern opinion. Financial ratio is proxied by profitability ratio, liquidity ratio and growth of sales ratio. The mechanism of good corporate governance is proxied by institutional ownership, managerial ownership and audit committee. And the last, audit quality is proxied by the affiliation/no affiliation with big four accounting firms.*

*This research is a quantitative with purposive sampling method towards mining companies which are listed on the Indonesia stock exchange (IDX) of 2010-2014. Research data using logistic regression analysis to test analysis with the help of SPSS software. The results shows that the profitability ratio and growth of sales ratio affect to the awarding of going concern opinion. While mechanism of good corporate and audit quality, with their proxies do not affect to the awarding of going concern opinion.*

*Keywords: Financial Ratio, Good Corporate Governance, Audit Quality, Going Concern Opinion*

